



Proposed FY 2010 Audit Plan



Planning Approach

- Reviewing the Strategic Plan
- Reviewing FY 2010 Annual Work Plan
- Identifying those programs, activities and functions that we consider to present potential risk to the District
- Obtaining input from executive management



Planning Approach

- The FY 2010 Audit Plan provides for specific audit projects covering all 4 of the District's major programs:
 - Restoration
 - Water Supply
 - Mission Support
 - Operations & Maintenance

Proposed Audit Projects 2010

Programs

Proposed Audits

Audit of Construction Management Procedures

Monitoring of U.S. Sugar Lease Provisions

Audit of RECOVER Program

Audit of SAP Support Cost

Audit of Employee Separation Process

Audit of O&M Equipment Leasing Program

Audit of E-Permitting System

Audit of the Administration of CIBR Program

Audit of Compensatory Time

Restoration

Executive Office

Mission Support

O&M

Water Supply

All Programs

Recurring Audit Projects

Periodic Monitoring of In-Kind Credit Requests

Periodic Monitoring of the SBE Program

Survey of SBE Participants

Periodic Monitoring of the GES Contracts

Evaluation of Success Indicator Reporting

Audit Follow-Up

Investigate Whistle-Blower Complaints

Special Audit Requests - Gov Board & Mgt

Restoration

All Programs

Administrative Projects

Office of Inspector General Peer Review

Prepare Inspector General Annual Report



Audit of Construction Management Procedures

Objective:

- **Determine whether construction projects are being managed in accordance with the procedures outlined in the Construction Management Manual.**



Monitoring of U.S Sugar Lease Provisions

Objectives:


- **Assist management with reviewing the process for monitoring the lease agreement.**
- **Determine whether lease provision are complied with.**



RECOVER

Objectives:

Review the original agreement for RECOVER and determine where the District and U.S. Army Corps of Engineers are today in terms of expenditures and expected deliverables and the future course for the program.



Audit of SAP Support Cost

Objectives:

We will assess whether the SAP system is being implemented and supported in the most cost efficient manner



Audit of Employee Separation Process

Objectives:

We will examine the internal controls over retracting District property and revoking access to District facilities and information systems when a person separates employment with the District. The scope will also cover contract workers that are provided access to District resources.



Audit of Operations and Maintenance Equipment Leasing Program

Objectives:

We will review equipment lease agreements to determine whether leasing is more cost efficient and whether the original criteria used to justify implementation of the program is still appropriate under current market conditions.



Audit of E-Permitting System

Objectives:

Perform a post implementation review to ensure that:

- Projected benefits of the system were achieved
- Physical computer assets are adequately safeguarded
- Technical administrative support is adequate
- User needs are being properly supported and measured
- The system contains adequate access controls



Audit of the Administration of Community Issues Budget Requests (CIBR) Program

Objectives:

We will examine the oversight of the specific bill requirements associated with State provided funds under CIBR's and the cost of administering these programs.



Audit of Compensatory Time Policy and Procedures

Objectives:

We will assess whether adequate internal controls exist to ensure reasonable compliance with policies governing compensatory time.



Recurring Audit Projects

- **Periodic Monitoring of In-Kind Credit Requests for Federal Cost Share Projects**
- **Periodic Monitoring of the SBE Program**
- **Survey of SBE Participants**
- **Periodic Monitoring of General Engineering & Professional Services (GEPS) Contracts**
- **Evaluation of Success Indicator Reporting**



Other Audit Projects

- **Audit Follow-Up**
- **Investigate Whistle-Blower Complaints**
- **Audit Requests from Governing Board and District Management**
 - **Our Office periodically receives request for audits and investigations from the Governing Board and Executive Management on an as needed basis.**



Administrative Projects

- **Prepare Office of Inspector General Annual Report.**
- **Tri- Annual Peer Review**



Tri- Annual Peer Review

- **Required by Government Auditing Standards (GAS)**
- **Florida Statutes require us to follow GAS**
- **GAS requires peer review every 3 years**
- **Last Peer Review – 2007**
- **Cover the Period Jan 1, 2007 – Dec 31, 2009**
- **Use the Association of Local Government Auditors peer review program**

Question?

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